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ASSESSORS BOOK FOR 1778 FROM ISLE OF WIGHT COUNTY

In the clerk's office of Isle of Wight County there is a book recording returns from three districts in Isle of Wight County made under the tax law of October, 1777. (Hening's Statutes at Large, IX., 349-368.) Under this law a tax rate of ten shillings on every hundred pounds value, or ½ per cent., was levied on lands, slaves, mulatto servants to 31 years of age, horses, mules, plate and money in actual possession exceeding 5£. In addition, a rate of two shillings was levied on every pound of annual interest received on all debts; ten shillings a wheel upon all riding carriages, four pence per head on all neat cattle, and five shillings per poll upon all free tithables above the age of 21. It is noticeable that no tax was laid on any farming utensils nor on hogs, sheep or goats or fowl.

In the three districts there were 216 property owners, of whom 138 were land owners. There were 186 free white tithables above 21 years which included all the white men perhaps in the three districts. Of the land owners only 19 had tracts under one hundred acres of land, and 36 land owners were not counted in the free tithables on account of being women, or residents of other counties. Since it is to be presumed that some of the tithables above 21 years of age, who had no land themselves, had expectant interests in the same, dependent on the death of a father or other near relative, the proportion of land owners to the population was very large.

Twenty of the land owners had 500 acres or more: Thomas Scott 500, Samuel Wilson 800, Goodrich Wilson 737 acres and lots, John Jennings Wheadon 600 acres, Lawrence Baker 1175, Nathaniel Burwell 1040, James Dering 750, Richard Hardy 1075, John Harmanson (Eastern Shore) 1260, Joseph Fullgham 510, Brewer Godwin 752, Tristam Norsworthy, Sr., 522, Tristram Norsworthy, Jr., 1608, Nicholas Parker 500, John Applewhite 525, Jonathan Godwin 532, John Pitt 1200, Joseph Parker 1200, Mills Wilkinson 910, James Peden 500.

There were 1012 slaves, divided among 164 slave owners, of whom 44 owned ten or more. William Barlow 12, Jesse Barlow 11, Lawrence Baker, Esq., 37, Nathaniel Burwell 41, James Dering 17, Jesse Glover 12, Richard Hardy 21, Joseph Hill 13, William Hollowell 10, Henry Harrison 13, Timothy Tyne 12, Samuel Wilson 17, Francis Wrenn 10, John Jennings Wheadon 36, Goodrich Wilson 20, Charles Burgess 15, John Driver 10, Edmund Godwin 10, Ralph Gibbs 14, Brewer Godwin, gent., 30, Martha King 13, Joseph Lawrence 10, Tristam Norsworthy, Sr., 16, Tristram Norsworthy, Jr., 14, George Norsworthy 12, Thomas Parker 14, Nicholas Parker 10, Henry Pitt 12, John Applewhite 24, John Bridger, Jun., 19, Jeremiah Cutchin 13, Priscilla Cutchin 16, Joseph Fullgham 15, Jeremiah Godwin 19, Samuel Godwin 17, Jonathan Godwin 24, Richard Jordan 18, John Smelly 11, Ralph West 13, James Wells 11, Ann Weston 10, Mills Wilkinson 26, James Pedan 18, John Harvey 11.

Nathaniel Burwell had the largest number of slaves 41, Lawrence Baker came next with 37, John Jennings Wheadon came third with 36, Brewer Godwin came fourth with 30, John Applewhite came fifth with 24 and Richard Hardy, father of Hon. Samuel Hardy, of the continental Congress, came sixth with 21. No one else had more than 20.

The following 19 owned riding carriages (all two wheeled): John Jordan 1, James Jordan 1, Lucy Miller 1, Francis Wrenn 1, Goodrich Willson 1, Elizabeth Applewhite 1, Charles Burgess 1, John Driver 1, Edmund Godwin 1, Brewer Godwin 1, Hezekiah Holliday 1, Nicholas Parker 1, Henry Pitt 1, John Applewhite 1, Priscilla Cutchin 1, Joseph Fullgham 1, John Godwin 1, James Wills 1, and James Peden 1.

The following fifteen were returned as owners of silver plate: Lawrence Baker, Esq., 10£, 12s., Jesse Barlow, 10£, 5s., Nathaniel Burwell 135£, Richard Hardy, gent., 7£, Henry Harrison 2£, 10s., John Oliff 11£, 5s., Samuel Wilson 10£, 10s., John Jennings Wheadon 1£, 5s., Goodrich Wilson 10£ 10s., Elizabeth Applewhite 7£, 10s., Jeremiah Godwin 8£, 10s., Brewer Godwin 36£, George Norsworthy 15£, Nicholas Parker 14£, Thomas Smith 14£.

The following persons were classed as "recusants," who had declined or neglected to take the oath of allegiance to the State, and were therefore subjected to double taxes: William Braswell, Rev. William Duncan, William Hollowell, William Outland, Thomas Scott, George Scott, Josiah Outland, Dick Bowzer, James Bowzer.

The State has a complete set of the different County Assessors books from 1782 to the present, but this is the only complete report known to me for any county, or part of a county, previous to that year.

GENEALOGY OF THE SMITH FAMILY OF ESSEX COUNTY, VIRGINIA

Compiled by C. W. COLEMAN

(Copied from Volume VI, No. 1, pp. 41-53, which is out of print.)

It is a somewhat curious coincidence that three men named Nicholas Smith, each one a prominent man in his community, should appear in the Virginia records of the latter half of the seventeenth century, and yet have been unrelated, so far as the present evidence will show. In addition, a fourth Nicholas Smith, a captain in the Royal Navy, was here in the winter and spring of 1709-'10 in command of H. M. S. *Enterprise*.

The first was Nicholas Smith, of Isle of Wight, a justice and a member of the House of Burgesses for that county in 1659-'60 (*Hening* I., p. 528.) His will, dated 19 Nov., 1695, mentions his wife, Anne, his granddaughter, the daughter of Thomas Powell in Maryland, and her two daughters, who would thus appear to have been his only descendants. (Isle of Wight Records.)

The second was Col. Nicholas Smith (born in London 4 Sept., 1666; died in King George Co., Va., 18 March, 1734), a justice and coroner of Richmond Co., 1714 (*Va. Mag. Hist. and Biog.*, II., p. 12); one of the first justices of the new county of King George, 1720 (*King George Records*); member of the House of Burgesses, 1723, 1726, 1732-'34. (*Va. Hist. Reg.*, IV.,